

Mobile Homes

Mobile homes in California are taxed either through the local property tax system administered by the county in which the mobile home is situated or by payment of vehicle "in-lieu" license fees to the state.

Before July 1, 1980, mobile homes that were not on permanent foundations were treated as motor vehicles and were taxed just like automobiles or trucks through the Department of Motor Vehicles. Mobile homes affixed to the land on a permanent foundation have always been taxed in the same manner as conventional homes. In 1980 the State Legislature adopted the "Mobile home Property Tax Law," which provides for a system of taxing all new and most used mobile homes purchased on or after July 1, 1980 in a manner similar to conventional homes. This page describes this new system of taxing mobile homes.

Related Documents

Forms and documents are Adobe PDF files and require [Adobe Reader](#) to view.

- [Mobile Home Tax Clearance Certificate](#)

Mobile Homes - Frequently Asked Questions

- [What is a mobile home?](#)
- [I have a recreational vehicle \(RV\), is it considered a mobile home?](#)
- [My mobile home is sitting on a permanent foundation on my property - how will it be taxed?](#)
- [Under which circumstances would my mobile home automatically become subject to local property taxes as opposed to in-lieu license fees?](#)
- [Are there any advantages to changing from in-lieu license fees to local property taxation?](#)

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